

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

	X	
	:	PROMESA
In re:	:	Title III
	:	
THE FINANCIAL OVERSIGHT AND	:	Case No. 17-bk-3283 (LTS)
MANAGEMENT BOARD FOR PUERTO RICO	:	
	:	(Jointly Administered)
as representative of	:	
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> , ¹	:	
	:	
Debtors.	:	
	:	
	X	

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.
3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III cases, along with each Debtor’s respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474), (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-4780 (LTS)) (Last Four Digits of Federal Tax ID: 3747), and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233) (Last Four Digits of Federal Tax ID: 3801).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1].

4. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- Berkeley Research Group, LLC, a professional in this bankruptcy matter, is a current AP client in matters unrelated to the Debtors.
- Cardinal Health PR and Cardinal Health PR 120 Inc., parties in interest to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.
- Department of Homeland Security (“DHS”), a federal agency with relationships to the Debtors, is a bondholder to current AP clients in matters unrelated to the Debtors. DHS is a current AP client in matters unrelated to the Debtors.
- Mercedes-Benz Financial Services, a creditor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- 31L and 32L, confidential litigation parties to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.
- Puma Energy Caribe, LLC, a creditor to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.
- Secretary of the Treasury c/o Public Insurance Bureau, a litigation party to the Debtors, is a governmental entity to a former AP client in matters unrelated to the Debtors.
- Silver Point Capital Fund, L.P., Silver Point Capital Offshore Master Fund, L.P. and Silver Point Capital, L.P., litigation parties to the Debtors and parties in interest in this bankruptcy matter, are bondholders, lienholders and 2019 parties to current and former AP clients in matters unrelated to the Debtors.
- Zurich Insurance Company, a party in interest in this bankruptcy matter, and affiliates (“Zurich”) are bondholders, litigation parties, adverse litigation parties and lienholders to current and former AP clients in matters unrelated to the Debtors. Zurich is

a current and former AP client in matters unrelated to the Debtors. Zurich is an insurance provider to AP.

5. I continue to reserve the right to supplement Zolfo Cooper's disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

[Remainder of page intentionally left blank]

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true
and correct.

Dated: May 4, 2021

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC